

SEMESTER LEARNING PROGRAM AND ACTIVITY PLAN

RENCANA PROGRAM DAN KEGIATAN PEMBELAJARAN SEMESTER (RPKPS)



AKU5612

**BEHAVIORAL INFORMATION SYSTEM &
KNOWLEDGE MANAGEMENT
(SISTEM INFORMASI KEPERILAKUAN &
KNOWLEDGE MANAGEMENT)**

Master in Accounting

UNIVERSITAS GADJAH MADA

Faculty of Economics and Business

2024



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Master in Accounting

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COURSE CODE	COURSE NAME	CREDIT UNIT	SEMESTER	COURSE STATUS PILIHAN	PRE-REQUISITE COURSE				
AKU6453	SIKKM	3	2		-				
GRADUATE	Graduates of the Master in Accounting at FEB UGM shall: understand the characteristics of knowledge and recognize the ty pes of theory in behavioral information system								
COMPETENCY									
GOALS (CG) ADDRESSED BY THE COURSE	Competency	Learning Objectives			High	Med	Low	Performance	
	Goals							Measurement	
1	Students demonstrate the ability to communicate effectively	1.1	Demonstrate the ability to write highly organized reports	X					
		1.2	Demonstrate the ability to follow standard writing style		X				
		1.3	Demonstrate the ability to write with consistent flow of thought	X					
		1.4	Demonstrate the ability to use visual aids professionally	X					
		1.5	Demonstrate the ability to present in an organized manner	X					
		1.6	Demonstrate the ability to answer questions	X					
	2	Students demonstrate the ability to work in teams	2.1	Demonstrate a leadership role in managing the team	X				
			2.2	Deliver strong efforts and contribute ideas for task completion	X				
			2.3	Demonstrate the ability to appreciate opinions from different perspectives	X				
	3	Students are able to exercise professional ethics	3.1	Demonstrate the ability to identify ethical issues in the accounting profession	X				
			3.2	Demonstrate the ability to apply the appropriate judgment in making ethical decisions		X			
	4	Students demonstrate the ability to analyze financial statements for decision making	4.1	Demonstrate comprehensive knowledge of accounting standards	X				
			4.2	Demonstrate the ability to make accounting adjustment to conform with economic reality		X			
			4.3	Demonstrate the ability to predict prospect based on fundamental data	X				
			4.4	Demonstrate the ability to apply alternative valuation models	X				
	5	Students demonstrate the ability to deal with international exposure	5.1	Demonstrate the ability to write thesis in international topics		X			
5.2			Demonstrate participation in the international environment			X			

COURSE OBJECTIVES	Upon the completion of the Portfolio Theory and Investment Analysis course, students are expected to be able to:							
	CO 1	Demonstrate understanding how to identify knowledge in accounting.						
	CO 2	Demonstrate the use of information technology to do knowledge management activities						
	CO 3	Demonstrate the understanding how to identify relevant theories in behavioral information systems						
	CO 4	Analyze academic papers on the theme of behavioral information systems						
	CO 5	Demonstrate to write a behavioral information system paper writing proposal.						
COURSE OBJECTIVES TO CGs MAPPING		CO 1	CO 2	CO 3	CO 4	CO 5		
	CG 1	V		V	V			
	CG 2	V	V	V	V			
	CG 3	V	V	V	V	V		
	CG 4	V	V	V	V	V		
	CG 5	V	V					
COURSE DESCRIPTION	Building effective communication skills among leaders become even more critical when facing sustainability challenges. Students will be trained in effective interaction between leaders and employees. Communication skills comprise analyses of audiences and interaction strategies by speech and script in interpersonal, organizational, and external relations. The course aims to develop students' emotional intelligence, of importance, particularly for communicating values and aspirations. Students will also be trained in handling negotiations and the media. Intercultural communication is also emphasized, especially for negotiating environmentally friendly solutions or contracts.							
COURSE MATERIAL	<ul style="list-style-type: none"> • Warsono, S. (2017). <i>Accounting and Mathematics: Revisiting the Theory of Double Entry</i>: LAP LAMBERT Academic Publishing (WS) • Jogiyanto, H.M. (2003) Sistem Informasi Keperilakuan. Andi Offset (JHM) • Holsapple, C.W. (2001) Handbook of Knowledge Management. Rutgere (Hols) • Practical cases and academic articles (PA) • Others 							
ASSESSMENT METHODS AND LINKAGE TO COURSE OBJECTIVES	ASSESSMENT CRITERIA	PERCENTAGE (%)	COURSE OBJECTIVES					
			1	2	3	4	5	
	Assignment (Individual and Group)	25	5	5	5	5	5	
	Mid-term exam	25	5	5	5	5	5	
	Final exam	25	5	5	5	5	5	
Final project	25	5	5	5	5	5		

Mid-term and Final Exam

The mid-term and final examinations will be conducted to test the student’s knowledge, understanding, comprehension, and capability to apply the course material in solving actual problems in accounting.

Group ‘TED Talk’ Project (Group Assignment)

Students will produce and record their group TED talk presentation on a chosen issue and present it in the class session.

1. Select a topic about which you are passionate. Expertise is not a requirement, although it is a goal.
2. Develop a way to tell a story, highlight an idea, or explore a question you want to share.
3. Develop a speech style that combines intentional practice and passionate delivery.
4. Deliver a well-developed and well-rehearsed talk with the support of compelling visuals (via PPT, Prezi, Keynote, or the like) that help move the topic forward.
5. Each talk must be between 7 and 10 minutes.

Sustainability Campaign Project (Final Project)

In groups, be a thought leader on a specific behavioral information system & knowledge management issue and design a set of campaign that comprises of:

1. Graphics (i.e., infographics, posters)
2. Texts (i.e., short articles)
3. Video/Audio (i.e., talks, podcasts)

Craft a brief for the campaign which explicitly states the purpose, strategy, and structure of the campaign. This campaign will be published at each group member’s social media on the final exam date.

GRADING	Grade	Range	Cumulative Weighted Grade
	A	90-100	4.0
	A-	85-89,99	3.75
	A/B	80-84,99	3.5
	B+	75-79,99	3,25
	B	70-74,99	3
	B-	60-69,99	2.75
	C	50-59,99	2
	D	30-49,99	1
	E	0-29,99	0
Below is the explanation for each grade:			
Grade	Explanation		
A	Like A-, with consistent evidence of substantial originality and understanding in identifying, producing and communicating conflicting arguments, perspectives or problem-solving approaches; critically evaluate the problem, its solutions and the implications of the problem.		
A-	Like B+, with much evidence of originality in defining and analyzing issues or		

		problems and in creating solutions; using levels, styles and suitable communication means to the discipline of science and audience.	
	A/B and B+	Demonstrate a substantial understanding of basic concepts in various contexts; develop or adapt convincing arguments and provide a comprehensive justification; communicating information and ideas adequately in terms of disciplinary conventions.	
	B	Demonstrate adequate understanding and application of basic concepts from the field of study; building arguments or decisions and providing acceptable justification; communicating information and ideas adequately in terms of disciplinary conventions.	
	B- to C	Demonstrate a superficial or partial or erroneous (faulty) understanding of basic concepts of the field of study and the limited ability to apply the concepts; giving an unsupported or improper argument; communicate information or ideas with unclear and inconsistent compliance with disciplinary conventions.	
	C to D	Demonstrate a real shortcoming in understanding and applying underlying concepts; communicate the ideas and information in incomplete ways or confusing and give just little attention the conventions of the science field.	
	D	Fail to demonstrate the major part or the whole part of learning goals.	
	E	There is no work that can be graded.	
INSTRUCTOR			
STUDENT'S RESPONSIBILITIES			
	<ol style="list-style-type: none"> 1. Students are expected to attend the class with proper preparation by reading the materials required in each session. 2. Contribute to the class by actively participate in the discussion led by the facilitator. 3. Listen to the lecture, summarize, and make notes of important items to be discussed further during the course. 4. Do all course assignments. 5. Do the mid-term and final exam in the scheduled week. Student has no right to ask mid-term and final exam in other occasion except in force majeure conditions. 		
ACADEMIC INTEGRITY			
	<p>Universitas Gadjah Mada does not tolerate any form of plagiarism as this is a severe violation of academic integrity. Plagiarism encompasses presenting someone else's words, work, opinions, or factual information as one's own without giving proper acknowledgment. When you copy someone else's work, you are plagiarizing. You must not copy sections of work (such as paragraphs, diagrams, tables, and words) from any other person, including another student or any other author. Cutting and pasting is a clear example of plagiarism. All discovered instances involve the negative grading of the assignment and result in a failure of the course (Grade = E). In the case of group work, the entire team members will fail the course (Grade = E).</p> <p>Participation is a fundamental part of the course. Punctuality and regular attendance in class are of prime importance for the successful completion of this course. Students will be expected to attend the class on time and remain in class until the end of the class session.</p> <p>It is imperative for students to comply with all assessed activities. If you have an emergency that leads you to come late, you should contact your instructor in advance.</p>		
AUTHORIZATION			
	DATE 14 June 2023	COURSE COORDINATOR Sony Warsono	HEAD OF THE STUDY PROGRAM

WEEKLY LEARNING ACTIVITY PLAN

Session	Course Sub-Objective	Topic	Material	Assignment	Facilitator
1	Students are able to identify accounting knowledge	The definition of knowledge The characteristic of knowledge The classification of knowledge	Selected Hols.	Assignment 1	Warsono, S
2	Students are able to identify the theory of duality – Double entry bookkeeping	The theory of duality Knowledge in accounting- double entry bookkeeping	Selected Hols. Selected WS	Quiz A	Warsono, S
3	Students are able to know the history of accounting.	The basic roles of accounting in the middle era The expanded roles of accounting in the	WS	Quiz B	Warsono, S
4	Students are able to explain the theory of double entry bookkeeping and rules of debits and credits.	The existing condition of accounting The existing theory of double entry bookkeeping by standard	WS	Quiz C	Warsono, S
5	Students are able to demonstrate the journal of any kind of transactions	Journal normal transaction – service firms Journal of normal transactions – merchandizing firms Journal of normal transactions – manufacturing firms Other type of transactions in online business	WS	Quiz D	Warsono, S
6	Students are able to investigate the relationship between Mathematics and Accounting	Accounting as mathematics The rationality of rules of debits and credit The proposed Accounting in Industry Revolution 4.0	WS	Quiz E	Warsono, S
7	Students are able to demonstrate the preparation of financial statements	The types of financial reports The realtime reporting	WS	Quiz F	Warsono, S
Mid-term exam					
8	Students are able to	Introduction: Behavioral Information Systems	JHM	Discussion	Warsono, S
9	Students are able to understand the origin of theory used in the Behavioral Information systems	Theory of psychology Theory of planned behavior (TPB) Theory of reasoned action (TRA)	JHM	Discussion	Warsono, S
10	Students are able to understand the Technology Acceptance Model (TAM)	TAM 1 TAM 2 TAM 3 Published papers	JHM PA	Presentation & discussion	Warsono, S

11	Students are able to understand the theory of acceptance and use of technology	UTAUT original UTAUT extended Published papers	JHM PA	Presentation & discussion	Warsono, S
12	Students are able to understand the Innovation Diffusion Theory	Innovation Diffusion Theory Published papers Published papers	JHM PA	Presentation & discussion	Warsono, S
13	Students are able to propose the new models in the BIS (1)	Student's proposal 1 Student's proposal 2 Student's proposal 3	Others	Presentation	Warsono, S
14	Students are able to present the new modelss in the BIS (2)	Student's proposal 4 Student's proposal 5 Student's proposal 6	Others	Presentation	Warsono, S
Final exam					

CG-LO Program of Master in Accounting at FEB UGM

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